



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0589-67486517

**32 Missoula County**

**0589 Potomac Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Jill Thornton **Phone #:** (406) 244-5581

(Signature)

(Date)

**Chair, Board of Trustees:** Cliff Vann

(Signature)

(Date)

**County Superintendant** Erin Lipkind

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Local Grants	LOCAL	Local	Local
102	Explorers	LOCAL		Local
103	Campus Maintenance Fund	LOCAL		
115	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
116	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
121	Title IV, Part B, 21st Century	FEDERAL	84.287	84.287
122	School Safe Building Reserve Funds	LOCAL		Local
128	Local Technology Grant	LOCAL	Local	Local
130	Potomac Recreation Complex Grants	LOCAL	Local	Local
136	Donations for Students	LOCAL		Local
212	Blackfoot Challenge Grant	LOCAL		Local
326	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
515	Library Program	LOCAL		
648	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
658	State OTO Indian Education for All	STATE		state
659	State OTO Indian Education for All	STATE		state
783	IDEA Part B	FEDERAL		84.027

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,020.56	24,752.51		372.74
02	Taxes Receivable - Real and Personal (120-149)	8,097.09	3,226.73		
03	Taxes Receivable - Protested (150-159)	14.66	9.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				1,504.20
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,132.31	27,988.64		1,876.94
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8,111.75	3,236.13		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				1,504.20
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	78,020.56	24,752.51		372.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	78,020.56	24,752.51		1,876.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,132.31	27,988.64		1,876.94

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		31,311.53	58,006.13	3,824.35
02	Taxes Receivable - Real and Personal (120-149)				335.29
03	Taxes Receivable - Protested (150-159)				1.03
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		31,311.53	58,006.13	4,160.67
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				336.32
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		31,311.53	58,006.13	3,824.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>		31,311.53	58,006.13	3,824.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		31,311.53	58,006.13	4,160.67

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,676.07	1,730.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,676.07	1,730.14		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,676.07	1,730.14		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,676.07	1,730.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,676.07	1,730.14		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,856.48		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		10,856.48		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		10,856.48		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		10,856.48		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		10,856.48		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		180.00	22,962.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		180.00	22,962.15	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		180.00	22,962.15	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		180.00	22,962.15	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		180.00	22,962.15	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,742.08	26,096.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	50,742.08	26,096.25		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	50,742.08	26,096.25		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	50,742.08	26,096.25		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	50,742.08	26,096.25		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	10,460.69	12,421.28
1111	District Levy - Real Property	131,211.47	125,325.04
1112	District Levy - Personal Property	280.22	958.41
1114	District Levy - Pers Prop/Mobile Homes	833.11	746.39
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,950.56	5,012.32
1190	Penalties and Interest on Taxes	775.38	489.81
1510	Interest Earnings	474.98	703.02
3110	Direct State Aid	328,194.51	332,748.10
3111	Quality Educator	27,378.00	31,130.00
3112	At Risk Student	3,746.90	3,558.64
3113	Indian Education For All	2,223.60	2,171.52
3114	American Indian Achievement Gap	800.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,595.25	14,212.80
3116	Data For Achievement	1,635.00	2,080.00
3118	Natural Resource Development	2,338.77	3,735.63
3120	State Guaranteed Tax Base Aid	152,218.29	160,638.80
3444	State School Block Grant	22,119.76	22,119.76
3445	State Combined Fund School Block Grant	118.18	118.18
3446	SB96 Block Grant Reimbursement	1,509.09	0.00
3447	SB96 Combined Block Grant Reimbursement	109.19	0.00
5300	Operating Transfers from Other Funds	11.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>711,984.14</b>	<b>718,784.70</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	332,057.61	324,519.47
			2XX	Personal Services - Employee Benefits	53,876.96	53,201.67
			3XX	Purchased Professional and Technical Services	5,600.00	1,603.81
			5XX	Other Purchased Services	0.00	2,130.13
			6XX	Supplies and Materials	22,120.17	22,906.90
			810	Dues and Fees	0.00	100.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	2,254.36	1,168.36
			810	Dues and Fees	1,384.00	1,505.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	74,833.31	75,074.79

# Trustees' Financial Summary

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**32 Missoula County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	11,854.36	12,148.97
			3XX Purchased Professional and Technical Services	5,770.00	5,403.65
			5XX Other Purchased Services	277.42	906.66
			6XX Supplies and Materials	0.00	83.45
			810 Dues and Fees	1,563.95	2,770.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	21,749.19	24,052.58
			2XX Personal Services - Employee Benefits	3,677.98	4,355.71
			3XX Purchased Professional and Technical Services	16,053.02	19,365.35
			5XX Other Purchased Services	1,976.11	986.37
			6XX Supplies and Materials	3,804.14	1,298.75
			810 Dues and Fees	250.00	185.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	18,351.47	18,843.02
			2XX Personal Services - Employee Benefits	7,123.94	7,538.65
			3XX Purchased Professional and Technical Services	5,286.52	5,890.03
			4XX Purchased Property Services	37,154.14	51,604.66
			5XX Other Purchased Services	12,359.80	13,812.85
			6XX Supplies and Materials	15,312.22	11,727.97
			810 Dues and Fees	200.00	200.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	453.25	0.00
<b>280</b>	<b>Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	13,880.55	21,149.34
			2XX Personal Services - Employee Benefits	6,302.12	5,726.33
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	17,773.74	11,192.41
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	3,362.00	3,024.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			6XX Supplies and Materials	0.00	1,639.60
			810 Dues and Fees	600.00	2,014.00
<b>910</b>	<b>Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	2,208.40	5,351.49
			2XX Personal Services - Employee Benefits	5,840.17	2,285.25
			3XX Purchased Professional and Technical Services	0.00	323.97
			5XX Other Purchased Services	1,521.36	116.96
			6XX Supplies and Materials	507.83	0.00





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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>707,340.09</u>	<u>716,207.15</u>
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					75,443.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					718,784.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					716,207.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,020.56	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,761.80	7,962.32
	1111 District Levy - Real Property	84,814.83	80,324.88
	1112 District Levy - Personal Property	179.89	605.66
	1114 District Levy - Pers Prop/Mobile Homes	535.21	504.08
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,741.27	3,226.73
	1190 Penalties and Interest on Taxes	497.97	308.54
	1510 Interest Earnings	77.92	94.90
	2220 County On-Schedule Trans Reimb	10,681.44	11,369.94
	3210 State On-Schedule Trans Reimb	10,681.44	11,369.94
	3444 State School Block Grant	4,634.49	4,634.49
	3446 SB96 Block Grant Reimbursement	968.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>125,575.10</b>	<b>120,401.48</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	9,062.09	8,016.02
			2XX Personal Services - Employee Benefits	1,532.48	1,527.65
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	15,472.19	16,338.00
			2XX Personal Services - Employee Benefits	1,641.42	1,662.87
			5XX Other Purchased Services	87,275.50	86,669.90
			6XX Supplies and Materials	0.00	550.00
<b>122</b>	<b>School Safe Building Reserve Funds</b>				
	<b>998 School Safety Transfers to Building Reserve Fund</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			911 School Safety Transfer to Building Reserve Fund	8,775.00	8,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>123,758.68</b>	<b>123,014.44</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					27,365.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					120,401.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					123,014.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,752.51	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	16,260.98	17,457.84
	3220 State Food Services Match	100.06	112.82
	4550 Federal Child Nutrition	22,713.99	25,446.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>39,075.03</b>	<b>43,017.31</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,191.61	16,427.39
			2XX Personal Services - Employee Benefits	1,036.93	5,763.00
			3XX Purchased Professional and Technical Services	0.00	260.00
			4XX Purchased Property Services	612.80	200.00
			5XX Other Purchased Services	17,943.16	19,103.51
			6XX Supplies and Materials	1,484.38	2,478.16
			810 Dues and Fees	316.75	200.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>37,585.63</b>	<b>44,432.56</b>

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						5,470.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,017.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,432.56 (3)
Increase/Decrease of Reserve for Inventories						
This Year	1,504.20	Less Last Year	3,682.28	(4a)	-2,178.08	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						-2,178.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,876.94 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	79.61	108.82
	2240 County Retirement Distribution	75,627.51	86,412.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,707.12	86,521.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	54,831.46	54,759.65	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,798.79	12,217.69	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,066.50	4,532.38	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,879.05	2,993.63	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,412.44	2,144.59	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,228.00	1,705.60	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,165.21	2,243.93	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,021.15	2,650.85	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,402.60	83,248.32	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					28,038.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,521.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,248.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,311.53	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>101 Local Grants</b>		
1900	Other Revenue from Local Sources	6,900.00
<b>103 Campus Maintenance Fund</b>		
1900	Other Revenue from Local Sources	96.50
<b>115 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,311.20
<b>121 Title IV, Part B, 21st Century</b>		
4340	Title IV, Part B, 21st Century Community Learning Centers	60,990.00
<b>128 Local Technology Grant</b>		
1900	Other Revenue from Local Sources	239.85
<b>130 Potomac Recreation Complex Grants</b>		
1900	Other Revenue from Local Sources	20,000.00
<b>136 Donations for Students</b>		
1900	Other Revenue from Local Sources	3,847.58
<b>326 Title I, Part A, Improving Basic Programs</b>		
4200	Title I, Part A, Improving Basic Programs	38,821.00
<b>515 Library Program</b>		
1900	Other Revenue from Local Sources	400.00
<b>783 IDEA Part B</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	11,241.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>153,847.13</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>101 Local Grants</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		<u>2,277.00</u>
			<b>101 Subtotal</b>		2,277.00
<b>102 Explorers</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		<u>74.46</u>
			<b>102 Subtotal</b>		74.46
<b>103 Campus Maintenance Fund</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services		<u>20.00</u>
			<b>103 Subtotal</b>		20.00



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
115	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		7,307.30
			<b>115 Subtotal</b>		7,307.30
116	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		4,993.68
			<b>116 Subtotal</b>		4,993.68
121	Title IV, Part B, 21st Century				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,375.00
			2XX Personal Services - Employee Benefits		11,850.00
			4XX Purchased Property Services		6,396.00
			5XX Other Purchased Services		10,798.00
			6XX Supplies and Materials		571.00
			<b>121 Subtotal</b>		60,990.00
130	Potomac Recreation Complex Grants				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		30,166.42
			<b>130 Subtotal</b>		30,166.42
136	Donations for Students				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		114.94
		27XX	Student Transportation Services		
			5XX Other Purchased Services		4,644.64
			<b>136 Subtotal</b>		4,759.58
326	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,798.00
			2XX Personal Services - Employee Benefits		9,985.00
			6XX Supplies and Materials		1,455.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		5,726.00
			2XX Personal Services - Employee Benefits		1,857.00
			<b>326 Subtotal</b>		38,821.00





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
658	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		266.80
			<b>658 Subtotal</b>		<b>266.80</b>
783	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,629.00
			2XX Personal Services - Employee Benefits		1,612.00
			<b>783 Subtotal</b>		<b>11,241.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>160,917.24</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					65,076.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,847.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,917.24 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,006.13 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
101 Local Grants	6,900.00	2,277.00	4,623.00
102 Explorers	0.00	74.46	-74.46
103 Campus Maintenance Fund	96.50	20.00	76.50
115 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,311.20	7,307.30	4,003.90
116 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	4,993.68	-4,993.68
121 Title IV, Part B, 21st Century	60,990.00	60,990.00	0.00
128 Local Technology Grant	239.85	0.00	239.85
130 Potomac Recreation Complex Grants	20,000.00	30,166.42	-10,166.42
136 Donations for Students	3,847.58	4,759.58	-912.00
326 Title I, Part A, Improving Basic Programs	38,821.00	38,821.00	0.00
515 Library Program	400.00	0.00	400.00
658 State OTO Indian Education for All	0.00	266.80	-266.80
783 IDEA Part B	11,241.00	11,241.00	0.00



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<b>Total</b>	<hr/> 153,847.13	<hr/> 160,917.24	<hr/> -7,070.11
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	773.68	869.30
	1111 District Levy - Real Property	9,704.61	8,774.14
	1112 District Levy - Personal Property	20.27	61.19
	1114 District Levy - Pers Prop/Mobile Homes	71.30	85.79
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	633.93	335.29
	1190 Penalties and Interest on Taxes	55.45	30.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,259.24</b>	<b>10,156.29</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	100.00
			2XX Personal Services - Employee Benefits	0.00	242.72
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	110.00
			2XX Personal Services - Employee Benefits	0.00	14.67
			6XX Supplies and Materials	10,076.74	9,986.61
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	900.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,976.74</b>	<b>10,454.00</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,122.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,156.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,454.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,824.35	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.89	19.08
	3281 State Technology Aid	754.70	739.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>763.59</b>	<b>758.12</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					3,917.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					758.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,676.07 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.19	7.25
	5300 Operating Transfers from Other Funds	1,700.11	0.00
	9710 Residual Equity Transfers In	0.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,704.19</b>	<b>7.25</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						1,722.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,730.14 (5)



# Trustees' Financial Summary

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**32 Missoula County**

**0589 Potomac Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.79	44.23
<b>122</b>	<b>School Safe Building Reserve Funds</b>		
	5301 School Safety and Security Transfer	8,775.00	8,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,809.79</u>	<u>8,294.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
122	School Safe Building Reserve Funds					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	8,065.00	13,790.00
			6XX	Supplies and Materials	602.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					8,667.80	13,790.00

Schedule Of Changes Worksheet			Fund Code 61
Beginning Fund Balance			16,352.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			8,294.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			13,790.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			10,856.48 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	21,659.35	32,698.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,659.35</u>	<u>32,698.35</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	24,215.41	30,100.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>24,215.41</u>	<u>30,100.79</u>

#### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	20,364.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,698.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,100.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,962.15	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	13,880.55	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	11,541.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	302,991.81	317,249.11
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	10,686.89	2,681.90
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	22,664.41	20,318.08
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00





# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,212.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,212.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,737.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,466.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,068.08
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,149.34	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,726.33	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,192.41	0.00	0.00	0.00	0.00
<b>Totals</b>			38,068.08	0.00	0.00	0.00	0.00

38,068.08

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,100.00	0.00	0.00	0.00	1,100.00
Land Improvements	121,561.00	0.00	0.00	0.00	121,561.00
Buildings	337,459.00	0.00	0.00	0.00	337,459.00
Machinery and Equipment	28,156.00	0.00	0.00	0.00	28,156.00
Totals at Historical Cost	488,276.00	0.00	0.00	0.00	488,276.00
Depreciation					
Improvement Accum	24,783.00	0.00	0.00	0.00	24,783.00
Building Accum	188,507.00	0.00	0.00	0.00	188,507.00
Machinery and Equipment Accum	11,427.00	0.00	0.00	0.00	11,427.00
Total Accumulated Depreciation	224,717.00	0.00	0.00	0.00	224,717.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	263,559.00	0.00	0.00	0.00	263,559.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	33,326.58	0.00	0.00	0.00	33,326.58	27,393.33	5,933.25
Total Governmental Activity							
Non-bond Long-Term Liabilities	33,326.58	0.00	0.00	0.00	33,326.58	27,393.33	5,933.25

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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**32 Missoula County**

**0589 Potomac Elem**

## Net Pension Liability FY2016

**Beginning  
Balance**

**Additions**

**Reductions**

**Ending Balance**